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## REMARKS/ARGUMENTS

Support for the above amendments can be found on page 25, lines 9 to 18 wherein the "capacity" of the porous layer is defined.

It is submitted that Held et al . (5, 537, 137) fail to disclose the present invention as claimed as explained in earlier filed AMENDMENTS. However, to strengthen the earlier arguments, claim 1 has been amended to overtly require a specified capacity for the porous layer so as to unequivocally require that it be an ink-jet recording sheet of a void type medium which distinguishes from Held et al.

Applicants argued that Held et al. was directed to a swelling type medium which is not a void type medium in their arguments filed July 14, 2005 (see also argument filed September 27, 2005). Regarding the above argument, however the earlier Examiner stated that:

> "Applicants make the assumption that Held et al. is directed to a different type of medium, presumably a swelling type medium. But because of the range of pigment to binder ratios disclosed by Held et al., that is not at all clear."

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The Examiner still maintains that difference between the invention as claimed and the cited art, do not exist after "the binder of Held et al is cross-linked."

Applicants respectfully disagree. The conclusion that Held et al. is a swelling medium is based on the context and nature of the Held et al. disclosure. However, with the numerical limitation concerning the capacity of the porous layer in claim 1, the difference is easier to prove.

Enclosed is an executed DECLARATION UNDER 37 CFR 1.132 by Mr. Yoshinori Tsubaki, who is one of inventors of this application. In the DECLARATION, he reports the measurement capacity of various recording media. The results show that the capacity of the layer disclosed in Held et al. is not within the claimed range. Sample B was almost an order of magnitude smaller. Sample B-1 is less than half the volume required in the present invention. That is to say, Held et al. is directed to a medium that has much less capacity than required by the claims hereof (i.e. a swelling type medium).

Accordingly, it is submitted that the Examiner's statement

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is incorrect and that applicants' conclusions are supported by the claimed invention should be allowable since a main reason for maintaining the rejection is not supported.

There are a very large number of provisional double patenting rejections. It is requested that, with the resolution of all other issues herein, the Patent Office practice of withdrawing provisional rejections and allowing the present application, be followed.

In view of the above, it is submitted that the present invention is not shown or suggested by the cited art. Withdrawal of the rejections and allowance of the application are respectfully requested.

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Respectfully/submitted.

Encl. EXECUTED DECLARATION UNDER 37 CFR 1.132 of Yoshinori Tsubaki dated May 24, 2006